[No. 468]

(SB 1096)

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," (MCL 211.1 to 211.157) by adding section 9g.

## The People of the State of Michigan enact:

211.9g Area designated as rural enterprise community; exemption of personal property that is component part of natural gas distribution system. [M.S.A. 7.9(7)]

Sec. 9g. Beginning December 30, 1998 until December 30, 2018, personal property located in an area designated as a rural enterprise community as of the effective date of the amendatory act that added this section under title XIII of the omnibus budget reconciliation act of 1993, Public Law 103-66, 107 Stat. 416, that is a component part of a natural gas distribution system is exempt from the collection of taxes under this act.

This act is ordered to take immediate effect. Approved December 31, 1998. Filed with Secretary of State January 4, 1999.